

COMMONWEALTH OF PENNSYLVANIA
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 11
	:	
MOTORS LIQUIDATION COMPANY; <u>et al.</u>,	:	Case No. 09-50026 (REG)
	:	
Debtors	:	
	:	
	:	

**RESPONSE BY THE COMMONWEALTH OF PENNSYLVANIA,
DEPARTMENT OF REVENUE TO DEBTORS'
TWENTIETH OMNIBUS OBJECTION TO CLAIMS**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

The objection of Motors Liquidation Company (f/k/a General Motors Corporation) to proofs of claim 626 and 625 filed by the Commonwealth of Pennsylvania, Department of Revenue lacks merit. Based on the Debtors' review, no amount is owed. To the contrary, pursuant to 72 P.S. §7404, the PA Department of Revenue imposed on the Debtors, corporation tax estimates for tax years 2008 and 2009 under corporation box number 6500-530. Upon submission of the delinquent corporation tax reports and settlement of the reports by the PA

Department of Revenue, the estimated figure will be adjusted accordingly.

Respectfully submitted,

THOMAS W. CORBETT, JR.
ATTORNEY GENERAL

DATED: June 21, 2010

BY: /s/ Carol E. Momjian

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Chapter 11

Case No. 09-50026 (REG)

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the Response by the Commonwealth of Pennsylvania, Department of Revenue to Debtors' Twentieth Omnibus Objection to Claims was served electronically and by First Class mail on June 21, 2010, upon the following:

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Respectfully submitted,

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DATED: June 21, 2010

BY: /s/ Carol E. Momjian

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